19th August 1925]

4. Messrs. Fraser & Ross are requested to give particulars in their audit reports, if possible, as to the quantity and the cost of production of each of the different classes of canned fish with their sale prices.

(By order of the Government, Ministry of Development)

G. T. H. BRACKEN,
Secretary to Government.

To the Secretary, Legislative Council Office.

APPENDIX XIV.

[Vide item IV (i) Communications to the Council on page 219 supra.]

G.O. No. 955, Development, dated 3rd July 1925.

READ—the following :—

TAMIL NADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

THE KERALA SOAP INSTITUTE, CALICUT.

Balance Sheet as at 31st December 1924.

CAPITAL AND LIABILITIES.

	RS. A. P.	RS. A. P.	RS. A. P.
Capital—			
Government of Madras—			
Balance as per last Balance Sheet.	..	2,29,538 8 8	
Add—Director's salary, etc., up to 31st March 1924	15,353 0 0		
Fire Insurance up to 31st March 1924.	3,977 4 9		
Audit fee up to 31st March 1924.	2,950 0 0		
Balances not adjusted by the Accountant-General and shown under Liabilities in the last Balance Sheet	155 2 4	22,435 7 1	
		2,51,973 15 9	
Less—Sale-proceeds of Hornsby Oil Engine.	1,000 0 0		
Adjustment made by Accountant-General in 1923-24 but ascertained by the Institute during the quarter.	7 7 0	1,007 7 0	
		2,50,966 8 9	
Add—Working Capital ..	..	50,000 0 0	3,00,966 8 9
Add—Accumulated Profits—			
As per last Balance Sheet.	..	37,948 15 7	
Interest up to 31st March 1924 reversed.	..	29,640 14 0	67,589 13 7

PROPERTY AND ASSETS.

	RS. A. P.	RS. A. P.
Fixed Capital Expenditure—		
Government Land for the Institute—		
As per last Balance Sheet.		25,656 0 0
Buildings—		
As per last Balance Sheet.	94,570 14 6	
Less—Depreciation to date.	2,110 14 6	92,460 0 0
Plant and Machinery—		
As per last Balance Sheet.	64,235 9 1	
Add—Additions during the quarter.	522 4 0	
	64,757 13 1	
Less—Depreciation to date.	28,272 13 1	36,485 0 0
Furniture and Fittings—		
As per last Balance Sheet.	4,765 10 11	
Less—Depreciation to date.	2,286 10 11	2,479 0 0
		1,57,080 0 0
Roads, less Depreciation ..		2,465 0 0
Erection Charges		9,241 11 9
Laboratory Apparatus—		
At cost less depreciation ..		8,612 0 0
Library—		
At cost less depreciation ..		1,117 0 0
Loose tools—		
At valuation		418 0 0
Stores and raw materials—		
Soda ash at Rs. 5 per cwt. ..	9,449 1 9	
Perfumes, Essential Oils and Colours.	4,842 11 4	

Add—Provision for Expenses—						
Moiety of Director's salary, etc. ..	1,653	8	0			
Audit fee	1,078	5	9	2,731	13	9
				3,71,288	4	1
Reserve for bad and doubtful debts	..			1,143	11	3
Liabilities—						
For Goods supplied	9,438	0	0			
For Expenses	4,254	10	2			
For Customers' Credit Balances ..	712	3	1	14,404	13	3
Security deposits invested as per contra—						
Store-keeper	1,000	0	0			
Late traveller—Kasipathy ..	2,000	0	0			
Firewood contractor	200	0	0	3,200	0	0
Profit and loss account—						
Balance as per last balance sheet being profit for the last two quarters ..	6,897	6	11			
Add—Interest for the last two quarters reversed	7,235	9	2			
Fire insurance charged for the last two quarters reversed	439	3	0			
Profit for the quarter as per profit and loss account	5,064	6	3	19,636	9	4
Carried over ..				4,09,673	5	11

Other raw materials	32,759	14	4			
Packing materials, etc.	7,311	2	6	54,362	13	11
Soap basis—						
Vegetol	286	3	6			
Washwell	26,461	3	3			
Toilet	1,269	5	0			
Yellow bar	5,409	0	0			
Fish oil rosin soap	45	0	0			
Fish oil soft soap	568	11	0			
Experimental bar soap	1,134	11	5	35,174	2	2
Stock-in-trade—						
Vegetol	2,198	10	8			
Washwell	5,366	7	10			
Toilet	1,110	4	1			
Yellow bar	968	7	9			
Cheap bar	75	2	7			
Fish oil rosin soap	633	1	5			
Fish oil soft soap	452	4	10			
Experimental bar soap	1,030	3	8	11,834	10	10
Glycerine lyes	..			1,816	8	5
Book debts—						
Considered good	58,887	2	2			
Considered doubtful	550	9	2			
Considered bad	525	9	1	59,963	4	5
Carried over ..				3,42,085	3	6

Balance Sheet as at 31st December 1924—cont.

CAPITAL AND LIABILITIES—*cont.*	RS. A. P.	RS. A. P.	PROPERTY AND ASSETS—*cont.*	RS. A. P.	RS. A. P.
Brought forward ..		4,09,673 5 11	Brought forward ..		3,42,085 3 6
			Deposits and advances—		
			Fixed deposit receipts of the Imperial Bank of India held as security ..	..	3,247 2 3
			Cash and other balances—		
			No. 1 Personal ledger account ..	7,790 8 9	
			No. 2 Personal ledger account ..	54,369 4 10	
			Cash and cheques on hand	2,181 2 7	
					64,341 0 2
Total ..		4,09,673 5 11	Total ..		4,09,673 5 11

Examined and found correct.

Fraser & Ross,
Chartered Accountants,
Commercial Accountants
and Auditors to the Government of Madras.

Madras,
24th March 1925.

Manufacturing Account for the quarter ending 31st December 1924.

—	Vegetol soap.	Washwell soap.	Toilet soap.	Yellow bar soap.	Fish oil rosin soap.	Fish oil soft soap.	Experimental bar soap.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To Stock in process of manufacture.	15 0 0	5,959 1 5	916 6 3	7,488 0 0	130 8 0	..	..	14,508 15 8
,, Raw materials, firewood, etc., used.	6,936 11 4	33,149 1 4	1,509 14 11	..	577 1 2	2,771 12 3	2,388 12 1	47,333 5 1
,, Wages	94 8 8	807 5 2	100 10 3	1 2 9	29 15 0	53 10 9	27 2 0	1,114 6 7
,, Factory overheads	942 3 0	3,960 5 6	128 9 5	..	141 2 2	779 9 3	210 3 5	6,162 0 9
	7,988 7 0	43,875 13 5	2,655 8 10	7,489 2 9	878 10 4	3,605 0 3	2,626 1 6	69,118 12 1
By Scraps, etc., used for other soaps.	1,258 15 0	..	117 3 4	1,161 0 0	..	..	..	2,537 = 4
,, Finished soaps sent to stores ..	6,443 4 6	17,414 10 2	1,269 0 6	919 2 9	833 10 4	3,036 5 3	1,491 6 1	31,407 7 7
,, Stock in process of manufacture.	286 3 6	26,461 3 3	1,269 5 0	5,409 0 0	45 0 0	568 11 0	1,134 11 5	35,174 2 2
	7,988 7 0	43,875 13 5	2,655 8 10	7,489 2 9	878 10 4	3,605 0 3	2,626 1 6	69,118 12 1

Trading account for the quarter ending 31st December 1924.

—	Vegetol soap.	Washwell soap.	Toilet soap.	Yellow bar soap.	Cheap bar soap.	Fish oil rosin soap.	Fish oil soft soap.	Experimental bar soap.	Total.
	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS, A. P.	RS. A. P.
To Stock on hand	962 7 3	5,113 10 6	1,063 8 8	92 14 9	918 6 0	140 6 3	246 2 5	413 2 3	8,950 10 1
,, Cost of soaps received from factory.	6,443 4 6	17,414 10 2	1,269 0 6	919 2 9		833 10 4	3,036 5 3	1,491 6 1	31,407 7 7
,, Packing charges, etc. (cart hire and railway freight).	244 9 1	1,240 10 8	572 5 10	27 8 7	183 13 3	2 8 1	1,361 7 9	109 14 10	3,742 14 1
,, Perfumes and essential oils.	..	..	913 13 4	..	..	..	..	..	913 13 4
,, Gross profit carried to Profit and Loss account.	1,505 13 0	7,130 4 2	1,237 5 10	20 4 8	419 9 2	219 7 7	1,641 9 11	217 7 4	12,391 13 8
	9,156 1 10	30,899 3 6	5,056 2 2	1,059 14 9	1,521 12 5	1,196 0 3	6,285 9 4	2,231 14 6	57,406 10 9
By Sales less returns ..	6,471 6 8	25,261 6 0	3,644 10 0	68 8 1	1,444 13 5	553 0 5	5,827 9 6	1,201 0 0	44,472 6 1
,, Free samples issued ..	5 6 10	32 5 6	143 8 1	22 14 11	1 12 5	9 14 5	5 11 0	0 10 10	222 4 0
,, Issues for reboiling ..	480 9 8	239 0 2	157 12 0	..	..	..	..	..	877 5 10
,, Stock	2,198 10 8	5,366 7 10	1,110 4 1	968 7 9	75 2 7	633 1 5	452 4 10	1,030 3 8	11,834 10 10
	9,156 1 10	30,899 3 6	5,056 2 2	1,059 14 9	1,521 12 5	1,196 0 3	6,285 9 4	2,231 14 6	57,406 10 9

Profit and Loss Account for the quarter ending 31st December 1924.

	RS. A. P.	RS. A. P.		RS. A. P.
To Expenses—			By Gross profit from Trading account..	12,391 13 1
Establishment charges	2,767 15 10		,, Sundry sales	87 15 0
Rates and taxes	32 4 0		,, House-rent	47 13 8
Advertisement charges	493 5 6			
Printing and stationery	277 1 10			
Postage and telegrams	205 15 6			
Despatching charges	749 12 0			
Sundry office and factory expenses ..	127 5 5			
Laboratory experimental work ..	10 3 0			
Free samples issued	218 11 8			
Legal expenses	15 8 0			
Trade bonus (Reserve)	580 3 0			
		5,478 5 9		
,, Depreciation on—				
Office buildings	89 0 0			
Laboratory apparatus	566 0 0			
Office furniture..	119 0 0			
Library	60 0 0			
		834 0 0		
,, Reserve for expenses credited to Government—				
Director's supervision charges ..	548 8 0			
Audit fees	328 5 9			
		876 13 9		
,, Interest on temporary accommodations..	..	274 0 0		
,, Balance—Net profit for the quarter ..	..	5,064 6 3		
		12,527 9 9		12,527 9 9

N.B.—Interest for the quarter on the capital of Rs. 3,00,966 at 5 per cent per annum is Rs. 3,762.

[19th August 1925

Order—No. 955, *Development, dated* 3rd *July* 1925.

Recorded.

(By order of the Government, Ministry of Development)

G. T. H. BRACKEN,
Secretary to Government.

To the Secretary, Legislative Council Office, for placing the order on the Council Table.

REVENUE DEPARTMENT.

APPENDIX XV.

[Vide item IV (2) Communications to the Council on page 220 supra.]

i

G.O. Mis. No. 842, *Revenue, dated* 8*th June* 1925.

Under section 72-D (2) (*b*) of the Government of India Act, His Excellency the Governor is pleased to authorize an expenditure up to Rs. 5,000 for the free supply of housing materials outside municipalities to the poor whose houses were either destroyed or damaged during the cyclone in the Kistna district.

ii

G.O. Mis. No. 843, *Revenue, dated* 8*th June* 1925.

Under section 72-D (2) (*b*) of the Government of India Act, His Excellency the Governor is pleased to authorize an expenditure up to Rs. 5,000 in Guntur district for the free supply of housing materials to the poor whose houses were either destroyed or damaged during the recent cyclone. The Government presume that expenditure from this sum is contemplated only when no supply of materials can be made from Government porambokes.

iii

G.O. Mis. No. 915, *Revenue, dated* 18*th June* 1925.

Under section 72-D (2) (*b*) of the Government of India Act, His Excellency the Governor is pleased to authorize an expenditure up to Rs. 20,000 on the repair of minor irrigation works damaged by the recent cyclone in the Guntur district.

iv

G.O. Mis. No. 963, *Revenue, dated* 24*th June* 1925.

Under section 72-D (2) (*b*) of the Government of India Act, His Excellency the Governor is pleased to authorize an expenditure up to Rs. 30,000 in connexion with the repair of minor irrigation works damaged by the recent cyclone in the Kistna district.